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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE MAY 12 2006

In re application: **Bauchot et al.** § Group Art Unit: **2176**

Serial No.: **09/838,420** § Examiner: **Stevens, Robert**

Filed: **April 19, 2001** § Attorney Docket No.: **FR920000032US1**

For: **Method and System in an  
Electronic Spreadsheet for Managing  
and Handling User-Defined Options** § Customer No. **50170**

**Certificate of Transmission Under 37 C.F.R. § 1.8(a)**  
I hereby certify this correspondence is being transmitted via  
facsimile to the Commissioner for Patents, P.O. Box 1450,  
Alexandria, VA 22313-1450, facsimile number (571) 273-  
8300, on May 12, 2006.

By: Rebecca Clayton  
Rebecca Clayton

**RESPONSE TO DECISION ON APPEAL**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to IBM Corporation Deposit Account No. 09-0447. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to IBM Corporation Deposit Account No. 09-0447.

In response to the Decision on Appeal mailed March 15, 2006, Applicants respectfully request re-opening of the prosecution of this application. Please amend the above-identified application as follows:

**Listing of Claims begins on page 2 of this paper.**

**Remarks begin on page 9 of this paper.**

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